

Instructions for Single Business Tax e-file Payment Voucher

Mail this voucher with payment for the SBT e-file annual return (C-8000 or C-8044). To ensure proper credit, mail the voucher and payment at least seven business days prior to the due date.

Use the Michigan Single Business Tax e-file Payment Voucher when e-filing a tax due return.

Do not use this voucher for any other type of payment.

On the voucher below, enter the Payment Due Amount from either Form C-8000, *Single Business Tax Annual Return* or Form C-8044, *Single Business Tax Simplified Return*. Enter the amount in the box marked "WRITE PAYMENT AMOUNT HERE."

The SBT payment is due on or before the last day of the fourth month after the end of your tax year. By law, penalty is 5% of tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Late payments will also be assessed interest at the rate of 1 percent above the current prime rate. The rate is adjusted on July 1 and January 1. For current interest rates, visit Treasury's Web site at www.michigan.gov/treasury or call 1-800-827-4000.

To ensure that payments are correctly applied to the account:

- Make checks payable to the State of Michigan.
- Print the Federal Employer Identification Number (FEIN) and the tax type on the front of the check
- Detach the SBT Payment Voucher from these instructions
- Mail the voucher and the check (do not staple the check to the voucher) to the address on the voucher.
- To ensure proper credit, mail the voucher and payment at least seven business days prior to the due date.

For more information concerning the use of this voucher, call 1-800-827-4000. Deaf, hearing or speech-impaired persons, call (517) 636-4999 (TTY).

Visit our Web site at www.michigan.gov/treasury

MICHIGAN SBT e-file Annual Return Payment Voucher

SBT-V
4055 (Rev. 6-03)

This form is issued under authority of PA 228 of 1975. See instructions for filing guidelines.

Taxpayer Name and Address (Street, City, State, ZIP Code)

Year End Filing Date

Federal Employer Identification Number

**WRITE PAYMENT
AMOUNT HERE**



\$

.00

MAIL TO

Michigan Department of Treasury
Department 77889
Detroit, MI 48277-0889

Make checks payable to "State of Michigan." Write your FEIN and the tax type on the check. Enclose the check and voucher (do not fold or staple).

DO NOT WRITE IN THIS SPACE